

Latin America Academy for Tax and Financial Crime Investigation
Investigative Techniques for the Cash Economy
14-23 March 2022

Monday 7-mar-22	Monday 14-mar-22	Tuesday 15-mar-22	Wednesday 16-mar-22	Thursday 17-mar-22	Friday 18-mar-22	Saturday 19-mar-22	
<p>Mandatory Introduction session 1. Virtual registration; 2. Zoom instructions; 3. Agenda update; 4. Guidelines for participant presentations and for initial discussion</p> <p>The Zoom meeting will take place at 11:00 AM (Buenos Aires, Argentina GMT - 3)</p>	Starting Time 9:30 AM (Buenos Aires Time GMT-3)						
	Opening Remarks and Welcome	Presentation Jeanet M Martínez Guerra, Bolivia (30')	Presentation Sebastian Arcila Gómez, Colombia (30')	Presentation Lisseth J Villegas López, El Salvador (30')	Presentation Tatiana C Celi Miranda, Ecuador (30')		
	Administrative Issues - Introductions - Final Agenda (Ignacio Irigaray)	Cash Economy - Overview - General Investigative Techniques (Ralf Oberle)	Special detection and investigation methods and techniques - Practical Exercise - (Ralf Oberle)	False Invoice Organization Case (Juan Pablo Fridemberg and Carla Galeano- AFIP -)	Seizure and Forfeiture of Digital Assets (Juan Pablo Fridemberg and Gustavo Montilla - AFIP -)		
	Virtual Break						
	Regional situation. Open discussion. (Moderator Ignacio Irigaray)	Cash Economy - Overview - General Investigative Techniques (Ralf Oberle)	Special detection and investigation methods and techniques - Practical Exercise - (Ralf Oberle)	False Invoice Organization Case (Juan Pablo Fridemberg and Carla Galeano- AFIP -)	Ministerial investigations; accounting expertise and methods of proof. (Eduardo Blanco)		
	Lunch Break at 11.45 AM, Return to Class 12:45 PM (BA Time GMT- 3)						
	Regional situation. Open discussion. (Moderator Ignacio Irigaray)	Presentation Felipe A Muñoz Albónico, Chile (30')	Detection and Auditing - Virtual Wallets - Digital Assets - Exchange - APOC Risk Profile - CRS. (Julián Ruiz - G Ferrari - V Grondona - Martín Molteni -AFIP -)	Presentation Rhonda Blanchard, Saint Lucia (30')	Presentation Joaquin A Ollid, Argentina (30')		
	Regional situation. Open discussion. (Moderator Ignacio Irigaray)	Cash Economy - Overview - General Investigative Techniques (Ralf Oberle)	Detection and Auditing - Virtual Wallets - Digital Assets - Exchange - APOC Risk Profile - CRS. (Julián Ruiz - G Ferrari - V Grondona - Martín Molteni -AFIP -)	Cash Registers - Types - Risks - Challenges (Ralf Oberle)	Ministerial investigations; accounting expertise and methods of proof. (Eduardo Blanco)		
	Virtual Break						
	Regional situation. Open discussion. (Moderator Ignacio Irigaray)	Cash Economy - Overview - General Investigative Techniques (Ralf Oberle)	Detection and Auditing - Virtual Wallets - Digital Assets - Exchange - APOC Risk Profile - CRS. (Julián Ruiz - G Ferrari - V Grondona - Martín Molteni -AFIP -)	Benford Law (Ralf Oberle)	Ministerial investigations; accounting expertise and methods of proof. (Eduardo Blanco)		
	Extra Time as Needed	Extra Time as Needed	Extra Time as Needed	Extra Time as Needed	Extra Time as Needed	Extra Time as Needed	
	Wrap up	Wrap up	Wrap up	Wrap up	Wrap up	Wrap up	
	Ending Time 15.30						

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Sunday 20-mar-22	Monday 21-mar-22	Tuesday 22-mar-22	Wednesday 23-mar-22	Thursday 24-mar-22	Friday 25-mar-22	Saturday 26-mar-22
Starting Time 9:30 AM (Buenos Aires Time GMT-3)						
	Presentation Ruben Vilchis Mejia, Mexico (30')	Presentation Zulay A Rodríguez Sanjur, Panamá (30')	Presentation Zutzuy G Álvarez Sánchez, México (30')			
	Money Laundering (Laura Roteta)	Standards - Good Practices - The informal economy in specialized recomendation and assessments. (Luis Arocena)	Fighting Tax Crime: The Ten Global Principles			
Virtual Break						
	Money Laundering (Laura Roteta)	Standards - Good Practices - The informal economy in specialized recomendation and assessments. (Luis Arocena)	Fighting Tax Crime: The Ten Global Principles			
Lunch Break at 11.45 AM Return to Class 12:45 PM (BA Time GMT- 3)						
	Presentation Gabriela K Casanova González, Uruguay (30')	Presentation Erika Marena, Brasil (30')	Presentation Paolo D Barreda Minaya, Costa Rica (30')			
	Money Laundering (Laura Roteta)	Keys of Effective Prosecution (Judge Sebastián Casanello)	Financial transactions to convert, conceal and transfer cash (Daniel Wowczuk)			
Virtual Break						
	Money Laundering (Laura Roteta)	Keys of Effective Prosecution (Judge Sebastián Casanello)	Wrap up, Evaluations, etc.			
	Extra Time as Needed	Extra Time as Needed	Extra Time as Needed			
	Wrap up	Wrap up	Wrap up			
Ending Time 15:30						